

1979

c 17 The Tobacco Tax Amendment Act, 1979

Ontario

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CHAPTER 17

**An Act to amend
The Tobacco Tax Act***Assented to May 3rd, 1979*

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Subsection 1 of section 2 of *The Tobacco Tax Act*, being chapter 463 of the Revised Statutes of Ontario, 1970, as re-enacted by the Statutes of Ontario, 1978, chapter 5, section 1, is repealed and the following substituted therefor: s. 2 (1),
re-enacted

(1) Every consumer shall pay to Her Majesty in right of Tax on
consumers Ontario a tax computed as follows:

- (a) 1.2 cents on every cigarette purchased by him;
 - (b) 0.5 cents on every gram or part thereof of any tobacco, other than cigarettes or cigars, purchased by him;
 - (c) 3 cents on every cigar purchased by him for a price at retail of not more than 9 cents;
 - (d) 45 per cent of the price at retail of every cigar that is purchased by him for a price at retail of more than 9 cents, provided that where the application of such rate of tax produces a fraction of a cent, the fraction shall be counted as one full cent.
2. Clause *b* of section 4 of the said Act is amended by striking out "a surety bond" in the first line and inserting in lieu thereof "security". s. 4 (b),
amended
 3. Subsection 1 of section 6 of the said Act, as re-enacted by the Statutes of Ontario, 1977, chapter 11, section 2, is amended by inserting after "stock" in the first line "of tobacco". s. 6 (1),
amended

s. 8 (2),
re-enacted

4. Subsection 2 of section 8 of the said Act, as amended by the Statutes of Ontario, 1977, chapter 11, section 3, is repealed and the following substituted therefor:

Default in
payment over
to Treasurer

(2) If any person who has collected any tax imposed by this Act fails to pay it over to the Treasurer at the time and in the manner prescribed by the regulations or by agreement made under the regulations, as the case may be, the amount thereof becomes a debt due from such person to Her Majesty in right of Ontario.

s. 10a (1),
amended

5. Subsection 1 of section 10a of the said Act, as enacted by the Statutes of Ontario, 1977, chapter 11, section 4, is amended by striking out "Upon default of payment of an amount assessed under section 8b" in the first and second lines and inserting in lieu thereof "Upon default of payment by any person of any amount payable, or to be remitted under this Act as tax, interest, or a penalty, other than a penalty imposed as a result of a prosecution for an offence under this Act".

s. 15a,
amended

6. Section 15a of the said Act, as enacted by the Statutes of Ontario, 1977, chapter 11, section 6, is amended by adding thereto the following subsections:

Limitation

(1a) No refund under subsection 1 shall be made unless an application for the refund is made to the Minister within three years from the date of payment of the amount a refund of which is sought, and unless evidence satisfactory to the Minister is furnished to establish the entitlement of the applicant to the refund claimed.

Saving

(1b) Where, as the result of an assessment or reassessment or the final decision of a court in proceedings commenced under section 8e, the person assessed or reassessed or the appellant, as the case may be, has overpaid the tax, interest or penalty payable under this Act, the amount of such overpayment shall be refunded or applied to liability of such person in accordance with subsection 1 notwithstanding the limitation contained in subsection 1a.

s. 16 (1) (c),
re-enacted

7. Clause c of subsection 1 of section 16 of the said Act is repealed and the following substituted therefor:

(c) requiring security to be furnished by the persons who collect the tax imposed by this Act and prescribing the form and amount of the security to be furnished.

Commence-
ment

- 8.—(1) This Act, except sections 1 and 6, comes into force on the day it receives Royal Assent.

- (2) Section 1 shall be deemed to have come into force on the 11th day of April, 1979. ^{Idem}
- (3) Section 6 shall be deemed to have come into force on the 11th day of April, 1979 and applies in respect of over-payments made before or after that date. ^{Idem}
9. The short title of this Act is *The Tobacco Tax Amendment Act, 1979*. ^{Short title}

